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## Georgia Appeals Court Upholds Assessment Freeze Following Appeal

By Paul Miller, Atlanta

Georgia taxpayers are entitled to a valuation freeze on their property following a successful appeal. The freeze applies to the tax year when the appeal is filed and the following two years.

The Georgia Court of Appeals reaffirmed that market changes do not void the assessment freeze.

### TAX CODE

Under Georgia Code Ann. Section 48-5-299, there is to be no increase in value of property for two successive years from the date of the initial annual notice or corrected annual note of assessment unless there are “other material factors” involved.

Material factors are considered something that an on-site inspection of the property would reveal. They must be factors that are specific to the particular piece of property.

### COURT CASE

For the 2018 tax year, DeKalb County increased values for numerous properties that were subject to the three-year freeze. The County’s contention was that overall changes in market values constituted a material change.

In *Dekalb County Board of Assessors v. CWS SGARR Brookhaven and WRH Aztec, LLP*, the court ruled that neither changes in market conditions, nor a general rise in the value of real estate in a particular neighborhood would be discernable from a visual, onsite inspection of the property. Nor would such factors be specific to a particular piece of property. Accordingly, such factors do not constitute material factors affecting the fair market value of property within the meaning of the tax code.

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## **CHANGE OF OWNERSHIP**

The court ruling gave no specific reference as to whether or not a change of ownership constitutes a material change that would negate the assessment freeze.

Due to the lack of clarity, assessing jurisdictions have different interpretations regarding ownership changes. Not only does the impact on assessments and taxes of properties with ownership changes vary by jurisdiction, it also varies by property type. Regardless of the transaction price, assessment uniformity is still a valid appeal argument in Georgia.